IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

THURSDAY, THE 20TH SEPTEMBER 2007 / 29TH BHADRA 1929

S.T.Rev.No.342 of 2004

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T.A.NO.550/1993 OF THE KERALA AGRICULTURAL INCOME TAX AND SALES TAX APPELLATE TRIBUNAL, ADDL.BENCH, KOTTAYAM.

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REVISION PETITIONER/RESPONDENT/REVENUE:-

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STATE OF KERALA,
REPRESENTED BY THE DEPUTY COMMISSIONER (LAW),
COMMERCIAL TAXES, ERNAKULAM.

BY SENIOR GOVERNMENT PLEADER SRI.MUHAMMED RAFIQ.

RESPONDENT: APPELLANT/ASSESSEE:-

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SRI.V.ANANDAN,
PARAMBI JEWELLERY, ALAPPUZHA.

SALES TAX REVISION HAVING COME UP FOR ORDERS ON 20/09/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:-

**H.L.Dattu,C.J. & K.T.Sankaran,J.**

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S.T.Rev.No.342 of 2004 & C.M.Appln.No.940 of 2004

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Dated, this the 20th day of September, 2007

**ORDER**

**H.L.Dattu,C.J.**

State being aggrieved by the orders passed by the Kerala Agricultural Income Tax and Sales Tax Appellate Tribunal, Additional Bench, Kottayam in T.A.No.550 of 1993 dated 30th October, 2001 is before us in this revision petition.

(2) In filing the revision petition there is a delay of 600 days. To condone the said delay, C.M.Appln.No.940 of 2004 is filed under section 5 of the Limitation Act. Along with the said application a printed affidavit is filed before us. In the said affidavit except stating that the papers were moving from table to table and person to person, no other explanation is offered by the revenue for the delay in filing the revision petition.

(3) The explanation offered by the petitioner for condonation of the delay in filing the Sales Tax Revision case is wholly unsatisfactory. Therefore, the delay in filing the revision petition cannot be condoned by us. Accordingly the application for condonation of delay requires to be rejected and it is rejected.

(4) Consequently the revision petition is also rejected.

Ordered accordingly.

H.L.Dattu
Chief Justice

K.T.Sankaran
Judge

vku/-